

1964

Management advisory services

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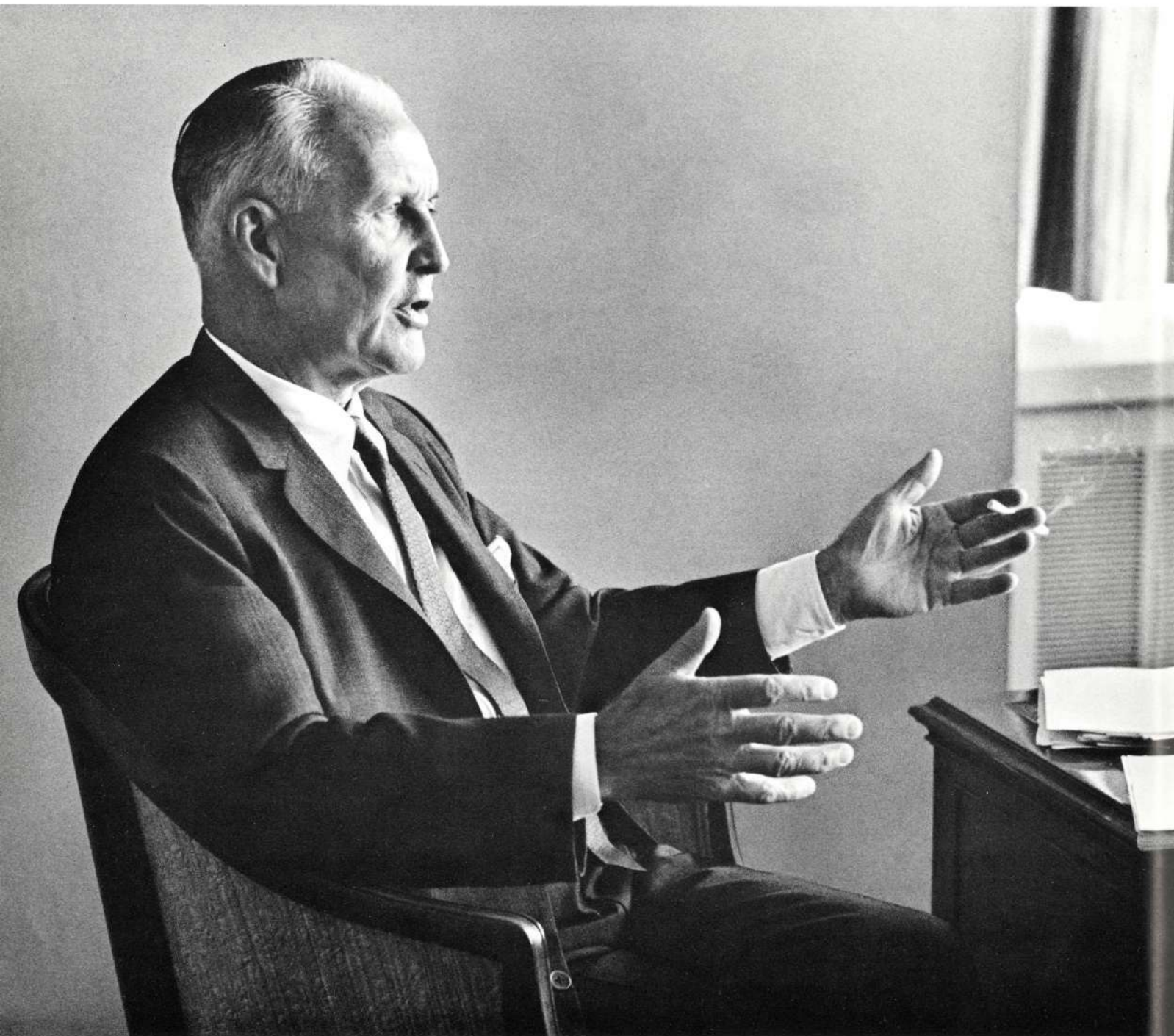


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Recommended Citation

H&S Reports, Vol. 01, (1964 autumn), p. 02-03

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Everett J. Shifflett, an Executive Office partner, has had a very wide range of administrative responsibilities, including that of our MAS practice until 1961.

MANAGEMENT ADVISORY SERVICES

Management Advisory Services, on their present scale, are a relatively new activity in the Firm as they are in the accounting profession as a whole. But the first beginnings of what we now know as "MAS" in our Firm came at the very inception of the Firm's organization—in the association of our co-founders in an engagement to reorganize the accounting system of the United States Government. Familiar to most of our organization is the following extract from a citation issued to Mr. Haskins and Mr. Sells on March 2, 1895 by a Joint Commission of Congress:

"To your rare business capacity, and peculiar adaptation to analyzing old and formulating plans for new methods, is in great measure due the credit for the reorganization of the accounting system of the United States Government. It was in many respects the most extensive and important undertaking of the kind in the history of the country, and its success in expediting and simplifying the public business without removing any of the necessary safeguards has been fully demonstrated and attested by all of the officials affected thereby."

Today, nearly seventy years later, the qualities and results of which this citation speaks can still well serve as the goals we seek, not only in MAS but in all the work of the Firm.

The history of the Firm's activities in this field over the years has been significant and continuous, and the difference between MAS as we know it today and as it was in earlier years lies mainly in terminology and de-

gree of specialization. MAS engagements of twenty or thirty years ago were described as "systems" work, "investigations," and the like. And of course, as business organizations and operations have become more complex and as new techniques of management control have been developed, there has been a corresponding trend to specialization in MAS work.

But MAS, as a field of interest, is not reserved to the specialist alone. Reduced to its essentials, MAS is nothing more than an array of ideas and techniques designed to help people to be more effective—to do a better job. The auditor has a continuing opportunity to observe where there is need for this in the course of carrying out his auditing procedures, and the solution sometimes does not require the techniques of the specialist. Alertness to these opportunities not only broadens the auditor's capabilities but also marks him, in the eyes of the client, as a constructive contributor to improvement and accomplishment.

MAS, on the other hand, supports the auditor in this role by providing the capability to assist clients in attaining more effective results in many aspects of their operations. We are justly proud of our MAS organization today. It is a product of punctilious selection and extensive training and experience. Its achievements have been noteworthy. It continues to grow in importance as an integral part of the collective activities, throughout the Firm, that fulfill our traditional policy of providing a full range of services to clients.

EVERETT J. SHIFFLETT